

Filing Taxes When a Service Member Is Deployed

Overview

Filing federal and state income taxes during deployment.

- Getting started
- Combat zone and hazardous duty deadline extensions
- Getting help with your taxes
- Resources

Filing state and federal income taxes may be the last thing you want to deal with right now, especially if you or your service member are deployed. But as overwhelming as it may seem, filing your tax return should not be difficult. The Internal Revenue Service has recognized that service members and their families often face special circumstances, and has put in place ways to make this annual obligation less of a burden.

Getting started

If you are a service member or are filing on behalf of one, there are a few things you should know before getting started.

- *File returns in your permanent home state.* If you are stationed somewhere other than your permanent home address, in most cases you will still pay state taxes to your home state. For instance, if your address of record is in Kansas, but you are stationed in California, you will file state taxes with Kansas. Spouses working outside their home of record in most cases will also have to file a state tax return for the state in which they are employed.
- *Access your tax statement online.* As a member of the Armed Forces, you can view and print out your W2 form before it is mailed to you. Go to myPay at <https://mypay.dfas.mil>. You will need your personal identification number (PIN) to access your W2 form.
- *Be sure to have power of attorney if filing for a deployed service member.* Attach a copy of your power of attorney to your tax return. You may use IRS Form 2848, Power of Attorney and Declaration of Representative. The form can be found at www.irs.gov/pub/irs-pdf/f2848.pdf.
- *Find answers to your questions on the IRS Web site.* The IRS has a detailed tax guide for members of the Armed Forces at www.irs.gov/publications/p3/index.html.

Combat zone and hazardous duty deadline extensions

The IRS extends filing deadlines for members of the Armed Forces for the following reasons:

- *You or your spouse are serving in a combat zone or in direct support of those in the combat zone and receive hostile fire or imminent danger pay.* The deadline for filing income taxes is 180 days after your last day in the combat zone or hazardous duty area. Go to www.irs.gov/newsroom/article/0,,id=108331,00.html to see a list of combat zones. In addition to the 180 days, the extension includes the number of days left in the filing period when you entered the combat zone or hazardous

duty area. The filing period is January 1 through April 15. So, if you or your spouse entered the combat zone on March 31, you would add 15 days to your 180-day tax filing extension.

- *You or your spouse is hospitalized outside of the United States as a result of injuries suffered in a combat zone or hazardous duty area.* The deadline is 180 days after discharge from the hospital. Note that the extension does not apply to the spouse if the service member is hospitalized in the United States.

Your command will have notified the IRS of your deployment to a combat zone but you may want to notify the IRS directly through its special e-mail address. E-mail the deployed member's name, stateside address, date of birth, and date of deployment to combatzone@irs.gov or call the IRS main helpline at 800-829-1040. If the IRS sends a notice regarding a collection or examination, return it to the IRS with the words, "Combat Zone" and the deployment date in red at the top of the notice so the IRS will suspend the action. Write, "Combat Zone" on the envelope as well.

Getting help with your taxes

Service members and their families can get help at many installations through the Voluntary Income Tax Assistance program (VITA). Check with your legal center to see if this service is available at your installation. VITA volunteers will help you file your taxes free of charge. Go as early before the filing deadline as possible to avoid long lines. If you decide to see a private tax preparer, make sure he or she is familiar with the IRS Armed Forces' Tax Guide and has experience filing returns for service members and their dependents. When you go, bring the following with you:

- Military ID
- All W-2 and 1099 forms
- Social Security cards for all family members
- Deductions and credit information
- Bank account and routing numbers (if you choose to receive your refund by direct deposit)
- Receipts for child care expenses
- Last year's tax return, if available
- Special power of attorney authorizing you to do business on behalf of the deployed service member

Before sending in your completed tax forms, double-check your figures and make sure all Social Security numbers are entered correctly. And remember, unless you

qualify for an extension, the filing deadline for federal income taxes is April 15. Filing deadlines vary from state to state so check with the local county tax office for the filing deadline in your state.

Resources

Your installation's support services

Depending on your service branch, your Fleet and Family Support Center, Marine Corps Community Services, Airman and Family Readiness Center, or Army Community Service Center can provide you with information and support.

Military OneSource

This free 24-hour service, provided by the Department of Defense, is available to all active duty, Guard, and Reserve members and their families. Consultants provide information and make referrals on a wide range of issues. You can reach the program by telephone at 1-800-342-9647 or through the Web site at *www.militaryonesource.com*.

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